

This letter provides a reference for the tax liabilities incurred on sales of chewing gum. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

May 11, 2006

Dear Xxxxx:

This letter is in response to your letter received April 25, 2006, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

ABC requested your written opinion regarding the sales taxability of Trident White Gum in 2002. You replied it was taxable because the label read it whitened teeth. Since that time I have learned that Arm & Hammer Dental Gum, which also makes the statement of tooth whitening, plus reduces plaque and has breath control is considered a food item by the United States Department of Agriculture and Food. Does this change your opinion on the taxability of these type gums?

For your convenience I have enclosed information regarding both Trident White Gum and & Hammer Dental Gum

Thank you for your help.

DEPARTMENT'S RESPONSE:

Information concerning the tax liabilities for food, medicine and medical appliances may be found at 86 Ill. Adm. Code 130.310. In addition, you may find helpful information by reviewing the Department's "Sunshine Letter" rulings on this issue. For example, please see ST-02-0101-GIL. The Department's regulations and general information letter rulings may be located on the Department's Internet website under the heading of "Laws/Regs/Rulings."

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess
Associate Counsel

EEB:msk